United Nations A/63/773

General Assembly

Distr.: General
18 March 2009

Original: English

Sixty-third session
Agenda item 133
Financing of the United Nations Operation in Burundi

Final disposition of assets of the United Nations Operation in Burundi

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Operation in Burundi (ONUB) (A/63/551).

2. The mandate of ONUB was established by the Security Council in its resolution 1545 (2004) and was last extended, until 31 December 2006, by the Council in its resolution 1692 (2006). Upon the completion of the mandate of ONUB, the Council, by its resolution 1719 (2006), established a follow-on special political mission, the United Nations Integrated Office in Burundi (BINUB) on 1 January 2007.

3. By its decision 61/554, the General Assembly approved the donation of the assets of ONUB, with a total inventory value of $2,799,400 and a corresponding residual value of $1,726,300, to the Government of Burundi.

II. Final disposition of the assets

4. In his report, the report of the Secretary-General provided information on the final disposition of the assets of ONUB, with a total inventory value of $59,152,442, as at 3 November 2008. The Secretary-General indicated that the process of liquidating the assets of ONUB was guided by the principles and policies contained in United Nations financial regulation 5.14. The assets have been categorized into three groups (see A/63/551, table 1).

5. Group I includes assets with an inventory value of $51,336,469 (86.8 per cent), that have been transferred to BINUB and other missions, as well as to the United Nations Logistics Base at Brindisi, Italy. Upon enquiry, the Advisory

09-27279 (E) 300309

Committee was informed that the three missions that had received 88 per cent of the total value of assets under group I were BINUB (59.18 per cent), the African Union-United Nations Hybrid Operation in Darfur (17.77 per cent) and the United Nations Mission in the Sudan (11.13 per cent), while the assets (two fuel pumps) transferred to the Logistics Base had an inventory value of $32,400 (0.06 per cent). Upon request, the Committee was provided with information on the 20 missions that had received assets transferred from ONUB, including the quantity, value and percentage of assets for each receiving mission (see annex).

6. Upon enquiry as to why the transferred assets were not reflected in the proposed budgets of receiving missions, the Advisory Committee was informed that the timing of liquidation and budget preparation activities rendered this difficult. However, transferred assets are reflected in the inventory of a receiving mission, and substantial changes in funding requirements are reflected in the performance reports.

7. **The Advisory Committee recommends that a fuller explanation of the final dispositions of assets be provided in future reports of the Secretary-General, including the residual value of all groups of assets, in order to present a more transparent and precise overview and to allow lessons to be drawn in the process.**

8. Group II includes assets disposed of locally with an inventory value of $4,735,622 (8 per cent). It consists of assets donated to the Government of Burundi (4.7 per cent), as well as assets sold, on the basis of competitive bidding, to United Nations agencies, international organizations, non-governmental organizations, private companies and individuals (3.3 per cent). The proceeds of the sale, in the amount of $567,730, were credited to the Special Account for ONUB as miscellaneous income, as reflected in table 2 of the report of the Secretary-General.

9. Group III includes assets with an inventory value of $3,080,351 (5.2 per cent) that have been written off owing to accidents, damage, obsolescence, normal wear and tear, uneconomical prospects for repair and loss (see A/63/551, para. 10 and table 3).

III. Conclusion

10. The action to be taken by the General Assembly in connection with the financing of the United Nations Operation in Burundi is contained in paragraph 11 of the report of the Secretary-General. **The Advisory Committee recommends that the Assembly take note of the report.**

Annex

Property transferred to other missions

	Number of items	Acquisition value (United States dollars)	Percentage of total
United Nations Integrated Office in Burundi	9 398	30 380 193	59.18
United Nations Peacebuilding Office in the Central African Republic	26	98 525	0.19
International Criminal Tribunal for Rwanda	19	281 593	0.55
United Nations Mission for the Referendum in Western Sahara	19	71 763	0.14
United Nations Organization Mission in the Democratic Republic of the Congo	286	535 635	1.04
United Nations Operation in Côte d'Ivoire	98	1 103 924	2.15
African Union-United Nations Hybrid Operation in Darfur	3 672	9 120 825	17.77
United Nations Mission in the Sudan	4	52 323	0.10
United Nations Disengagement Observer Force	4	7 925	0.02
United Nations Interim Force in Lebanon	957	3 420 791	6.66
United Nations Logistics Base	2	32 400	0.06
United Nations Mission in Liberia	1	60 476	0.12
United Nations Mission in Nepal	10	18 331	0.04
United Nations Mission in the Sudan	1 703	5 714 443	11.13
United Nations Integrated Mission in Timor-Leste	32	206 246	0.40
United Nations Observer Mission in Georgia	2	13 950	0.03
United Nations Office for West Africa	2	25 050	0.05
United Nations Political Office for Somalia	2	77 591	0.15
Office for the United Nations Special Coordinator for the Middle East Peace Process	9	57 477	0.11
United Nations Truce Supervision Organization	162	57 008	0.11
Total	**16 408**	**51 336 469**	**100.00**